## COMMONWEALTH OF KENTUCKY

## BEFORE THE PUBLIC SERVICE COMMISSION

In the Natter of:

ALLEGED VIOLATIONS OF KRS CHAPTER 278	90-001 )
SERVICES, INC.	CASE NO
SERVICES BY AMERICALL DIAL-O	)
INVESTIGATION OF TELECONNUNICATIONS	)

## ORDER

Upon the Commission's own motion, Americall Dial-O Services, Inc. ("Dial-O") shall appear at a hearing scheduled for November 29, 1990 and be prepared to discuss its 1989 federal income tax return and the federal income tax returns of Americall Systems of Louisville.

On July 19, 1990, the Commission granted rehearing to Dial-O on the question of whether the fine levied in the May 25, 1990 Order was excessive and scheduled a hearing for September 5, 1990. At the hearing, Dial-O contended that its 1989 revenues for Kentucky were approximately \$2.5 million but that its corporate income tax losses for the same year were in excess of \$2.5 million.

To verify the assertions of its losses, Dial-O filed its 1989 tax return with a motion for confidentiality of the tax return information. This information was filed on September 24, 1990.

<sup>1</sup> Transcript of Evidence, filed September 20, 1990, at page 15.

The 1989 Dial-O tax return, without further explanation from Dial-O, is insufficient to verify the allegations of the impact of the fine imposed on Dial-O.

Having been otherwise sufficiently advised, the Commission HEREBY ORDERS that:

- 1. Dial-O shall file the tax returns of AmeriCall Systems of Louisville within 10 days of the date of this Order.
- 2. Dial-O shall appear and be prepared to discuss the 1989 tax return of its company, as well as AmeriCall Systems of Louisville, on November 29, 1990 at 10:00 a.m., Eastern Standard Time, in Hearing Room 1 of the Commission's offices at 730 Schenkel Lane, Frankfort, Kentucky, for the purpose of verifying the impact of the fine assessed by the Commission against Dial-O.
- 3. The hearing will be conducted pursuant to the Commission's confidentiality regulation if the returns are granted confidential status.

Done at Frankfort, Kentucky, this 25th day of October, 1990.

PUBLIC SERVICE COMMISSION

Chairman

Ce Chairman

Executive Director

ATTEST

Commissioner